Amendments to the Claims:

Pursuant to 37 C.F.R. § 1.173, please cancel claim 73 and please amend claim 71 as follows:

71. (amended) A method of covering wastewater, comprising:

disposing at least two panels over wastewater that includes sewage and/or industrial

waste, where the at least two panels are linked to each other and each contains, but

is not completely filled with, insulation material sealed inside it.